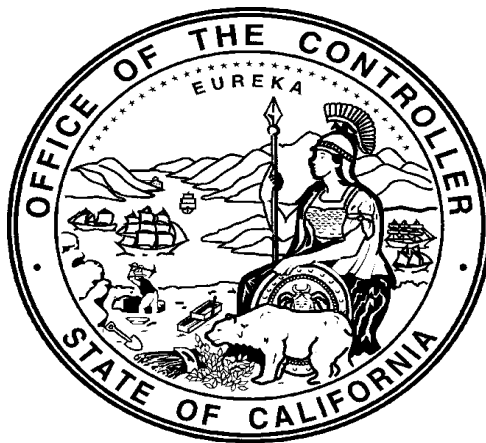


**OFFICE OF THE STATE CONTROLLER
PERSONNEL/PAYROLL SERVICES DIVISION**



**Deceased EEs Payroll Data to FTB for
Form 1099-Misc
Interface Package**



REVISION HISTORY			
REVISION #	DATE OF RELEASE	OWNER	SUMMARY OF CHANGES
1.0	10/06/2010	Liz James	Original Content
1.0	10/06/2010	Khalid Salman Mohammed	Original Content
1.1	12/09/2011	Liz James	File Format updates

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I. INTRODUCTION

Wages issued after an employee's death in the current, and subsequent years are released to his/her beneficiary. The State Controller's Office reports these payments as income in the name of the recipient of the payment (i.e., beneficiary) via Form 1099-MISC, Miscellaneous Income. The beneficiary information is sent, via an interface, to Franchise Tax Board (FTB) annually. FTB produces Form 1099-Misc. during Year-end for the employee's beneficiary or the employee's estate.

II. GENERAL INFORMATION

The following general requirements must be met in order to participate in the interface process:

- Continue to operate and maintain third party system beyond Go-Live.
- Set in place internal business practice changes or perform required system updates to third party internal system(s) to support the interface.
- Support testing activities for the interface.

III. TECHNICAL INFORMATION

The output file consists of five types of records – T, A, B, C & F

- There is a single “T” record at the beginning of the file. It contains details about the payor (See layout for details).
- The “T” record is followed by a single “A” record which contains other details about the payor (See layout for details).
- There are a number of “B” records. There is a record for each payee/recipient. (See layout for details).
- There is a single “C” record which contains totals of payments which are described in the “B” records. (See layout for details).
- Lastly, there is an “F” record which describes the total number of payees/“B” records. (See layout for details).

IV. RECORD FORMAT

Frequency	<input type="checkbox"/> Daily <input checked="" type="checkbox"/> Ad-hoc <input type="checkbox"/> Weekly <input checked="" type="checkbox"/> Annually <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Other: _____
Direction	<input type="checkbox"/> Inbound <input checked="" type="checkbox"/> Outbound <input type="checkbox"/> Both
Source System	ECC
Target System	FTB – Franchise Tax Board
Classification of Data	<input type="checkbox"/> Confidential <input checked="" type="checkbox"/> Sensitive
Data Volume Estimate	<input type="checkbox"/> One-time: _____ records <input checked="" type="checkbox"/> Recurring: _low number of_ records every _year_____
Scheduled	<input type="checkbox"/> Automatic <input checked="" type="checkbox"/> Manual (User Started)
Data Time Period	<input type="checkbox"/> Daily <input checked="" type="checkbox"/> Annually <input type="checkbox"/> Weekly <input type="checkbox"/> Other: _____ <input type="checkbox"/> Bi-weekly <input type="checkbox"/> Monthly Record Selection Scope: <input type="checkbox"/> New or Changed Records <input type="checkbox"/> All records
Selection Method of Records	<input checked="" type="checkbox"/> Allow user to select <input checked="" type="checkbox"/> Automatic (rules defined below) <input type="checkbox"/> Other: _____ Description:
Deleted Data	NA

Future Transactions	Future transactions allowed? <input type="checkbox"/> Yes <input type="checkbox"/> No Description:
Retroactive Transactions	Retroactive transactions allowed? <input type="checkbox"/> Yes <input type="checkbox"/> No Description:



RICEFW310-FTB
12-09-11.xlsx

Source Field Requirements				Mapping Requirements	Target Field Requirements			
SAP Table & Field	Type	Max. Length	Field Description	Mapping Rule	Target Field Name	Type	Max. Length	Comments
Record Type "T", Length 750								
1				Fixed: "T"	Record Type	CHAR	1	Enter "T"
2				Fixed: "Year of Payment"	Payment Year	NUM	4	Enter the Year of Payment. E.g.: Enter 2008 for all records being processed for Tax Year 2008
3				Fixed: "Blank"	Prior Year	CHAR	1	Blank
4				Fixed: "946001347"	Transmitter's TIN	NUM	9	Enter "946001347"
5				Fixed: "89283"	Transmitter Control record	NUM	5	Enter "89283"
6				Fixed: Blanks	Blank	CHAR	7	Enter Blanks
7				Fixed: Blank	Test file Indicator	CHAR	1	Enter Blank
8				Fixed: Blank	Foreign Entity Indicator	CHAR	1	Enter Blank
9				Fixed: "FRANCHISE TAX BOARD"	Transmitter Name	CHAR	40	Enter "FRANCHISE TAX BOARD"
10				Fixed: Blanks	Transmitter Name	CHAR	40	Enter Blanks

					Continuation			
1				Fixed: "JOHN CHIANG STATE CONTROLLER"	Company Name	CHAR	40	Enter "JOHN CHIANG STATE CONTROLLER"
1				Fixed: "PERSONNEL PAYROLL SERVICES DIVISION TSS"	Company Name	CHAR	40	Enter "PERSONNEL PAYROLL SERVICES DIVISION TSS"
2								
1				Fixed: "PO Box 942850"	Company Mailing Address	CHAR	40	Enter "PO BOX 942850"
3								
1				Fixed: "SACRAMENTO"	Company City	CHAR	40	Enter "SACRAMENTO"
4				Fixed: "CA"	Company State	CHAR	2	Enter "CA"
1				Fixed: "942505878"	Company Zip Code	NUM	9	Enter "942505878"
5				Fixed: Blanks	Blank	CHAR	15	Blank
1				Enter total number of B records. Right justify and fill with zeros	Total number of Payees	NUM	8	Enter total number of B records. Right justify and fill with zeros
8				Fixed: "DEPS"	Contact Name	CHAR	40	Enter "DEPS"
1				Fixed: "9168453778"	Contact's Phone	NUM	15	Enter "9168453778" Left Justify and fill with blanks
9								
2								
0								

				Left Justify and fill with blanks	Extension			
2				Fixed: Blanks	Contact's email address	CHAR	50	Enter Blank
1								
2				Fixed: Blanks	Cartridge Tape File Indicator	CHAR	2	Enter Blanks
2								
2				Fixed: Blanks	Transmitter's Media Number	CHAR	6	Enter Blanks
3								
2				Fixed: Blanks	Blank	CHAR	83	Enter Blanks
4								
2				Fixed: "00000001"	Record Sequence Number	NUM	8	Enter the number of the record as it appears within your file. The record sequence number for the "T" record will always be "1" (one) since it is the first record of your file and you can have only one "T" record in a file. Each record thereafter, must be incremented by one in ascending numerical sequence, i.e., 2, 3, 4 etc. Right justify numbers with leading zeros in the field. For Example , the "T" record would appear as
5								

								"000000001" in the field, the first "A" record would be "000000002", the first "B" record, "000000003", the second "B" record, "000000004" and so on till you reach the final "F" record.
2				Fixed: Blanks	Blank	CHAR	10	Enter Blanks
6				Fixed: "I"	Vendor Indicator (In-House)	CHAR	1	Enter "I"
2				Fixed: Blanks	Blank	CHAR	230	Enter Blanks
8				Fixed: Blanks	Blank	CHAR	2	Enter Blanks or Carriage return/line feed characters (CR/LF)
2								
9								
Record Type "A", Length 750								
1				Fixed: "A"	Record Type	CHAR	1	Enter "A"
2				Fixed: "Year of Payment"	Payment Year	NUM	4	Enter the Year of Payment. E.g.: Enter 2008 for all records being processed for Tax Year 2008
3				Fixed: Blanks	Blank	CHAR	6	Enter Blanks
4				Fixed:	Payer's	NUM	9	Enter "946001347"

				"946001347"	TIN			
5				Fixed: Blanks	Payer name Control	CHAR	4	Enter Blanks
6				Fixed: Blank	Last Filing Indicator	CHAR	1	Enter Blank
7				Fixed: Blank	Combined Federal/State Filer	CHAR	1	Enter Blank
8				Fixed: "A"	Type of Return	CHAR	1	Enter "A"
9				Fixed: "3" Left Justify and fill with Blanks	Amount Codes	NUM	14	Enter "3" Left Justify and fill with Blanks
10				Fixed: Blanks	Blank	CHAR	10	Enter Blanks
11				Fixed: Blank	Foreign Indicator	CHAR	1	Enter Blank
12				Fixed: "JOHN CHIANG STATE CONTROLLER" Left justify, filling remaining spaces with Blanks	First Payer Name Line	CHAR	40	Enter "JOHN CHIANG STATE CONTROLLER" Left justify, filling remaining spaces with Blanks
13				Fixed: "PAYROLL PERSONNEL SERV DIV" Left Justify, filling the remaining spaces with blanks	Second Payer Name Line	CHAR	40	Enter "PAYROLL PERSONNEL SERV DIV" Left Justify, filling the remaining spaces with blanks

1 4				Fixed: "0"	Transfer Agent Indicator	NUM	1	Enter "0"
1 5				Fixed: "PO BOX 942850" Left justify, filling the remaining spaces with blanks	Payer Shipping Address	CHAR	40	Enter "PO BOX 942850" Left justify, filling the remaining spaces with blanks
1 6				Fixed: "SACRAMENTO"	Payer City	CHAR	40	Enter "SACRAMENTO"
1 7				Fixed: "CA"	Payer State	CHAR	2	Enter "CA"
1 8				Fixed: "942505878"	Payer Zip Code	NUM	9	Enter "942505878"
1 9				Fixed: "9164450871"	Payer's Phone Number & Extension	NUM	15	Enter "9164450871"
2 0				Fixed: Blanks	Blank	CHAR	260	Enter Blanks
2 1				Fixed "00000002"	Record Sequence Number	NUM	8	Start count from the first record (The "T" record=00000001) and enter the sequence number of this record in the file.
2 2				Fixed: Blanks	Blank	CHAR	241	Enter Blanks
2 3				Fixed: Blanks	Blank	CHAR	2	Enter Blanks or Carriage return/line feed characters (CR/LF)

Record Type "B", Length 750									
1				Fixed: "B"	Record Type	CHAR	1	Enter "B"	
2				Fixed: "Year of Payment"	Payment Year	NUM	4	Enter the Year of Payment. E.g.: Enter 2008 for all records being processed for Tax Year 2008	
3				Fixed: Blank	Corrected Return Indicator	CHAR	1	Enter Blank	
4	PA0021-FANAM SubType 9	CHAR	40	Last Name	Take the first 4 letters only. If the Last name is less than 4 characters, left justify and fill with blanks	Name Control	CHAR	4	Enter the first 4 characters of the surname of the designee from the KeyMaster 1099 file. Left justify, filling unused positions with blanks.
5				Enter 1 if the field position 12 is 7, 8, or 9; otherwise enter 2	Type of TIN	NUM	1	Enter 1 if the field position 12 is 7, 8, or 9; otherwise enter 2	
6	Q0106-PERID	CHAR	9	Social Security Number	Designee SSN or TIN	Payee's TIN	NUM	9	Enter designee SSN or TIN from the KeyMaster 1099 file
7	PA0002-PERID	CH	20	Social Security	Social Security Number of	Payer's Account	NUM	20	Enter SSN of deceased employee from the

	A R		y Numbe r	deceased employee. Left Justify and fill with blanks.	number for Payee			KeyMaster 1099 file. Left Justify and fill with blanks. If this number is a duplicate, enter a B after the SSN.
8				Fixed: Blanks	Payer's Office Code	CHAR	4	Enter Blanks
9				Fixed: Blanks	Blank	CHAR	10	Enter Blanks
1 0				Fixed: "000000000000"	Payment Amount 1	NUM	12	Enter Zeros
1 1				Fixed: "000000000000"	Payment Amount 2	NUM	12	Enter Zeros
1 2	Get the year to date amount of the wage type 2649 (Deceased EE Payout) from the CRT			Get the year to date amount of the wage type 2649 (Deceased EE Payout) from the CRT which will be paid to the deceased employees after the date of separation action 9 (Permanent Separation) reason 97 (Death).	Payment Amount 3	NUM	12	Summarize, by SSN, the warrant amounts for the designee from the KeyMaster 1099 file. Enter result. The right-most two positions represent cents. Right justify and fill with zeros
1 3				Fixed: "000000000000"	Payment Amount 4	NUM	12	Enter Zeros
1				Fixed:	Payment	NUM	12	Enter Zeros

4					"000000000000"	Amount 5			
1					Fixed: "000000000000"	Payment Amount 6	NUM	12	Enter Zeros
5					Fixed: "000000000000"	Payment Amount 7	NUM	12	Enter Zeros
1					Fixed: "000000000000"	Payment Amount 8	NUM	12	Enter Zeros
6					Fixed: "000000000000"	Payment Amount 9	NUM	12	Enter Zeros
1					Fixed: "000000000000"	Payment Amount A	NUM	12	Enter Zeros
7					Fixed: "000000000000"	Payment Amount B	NUM	12	Enter Zeros
1					Fixed: "000000000000"	Payment Amount C	NUM	12	Enter Zeros
8					Fixed: "000000000000"	Payment Amount C	NUM	12	Enter Zeros
1					Fixed: "000000000000"	Payment Amount E	NUM	12	Enter Zeros
9					Fixed: "000000000000"	Reserved	CHAR	24	Enter Blanks
2					Fixed: Blanks	Reserved	CHAR	24	Enter Blanks
0					Fixed: Blanks	Reserved	CHAR	24	Enter Blanks
2					Fixed: Blanks	Reserved	CHAR	24	Enter Blanks
1					Fixed: Blanks	Reserved	CHAR	24	Enter Blanks
2					Fixed: Blanks	Reserved	CHAR	24	Enter Blanks
2					Fixed: Blanks	Reserved	CHAR	24	Enter Blanks
3					Fixed: Blanks	Reserved	CHAR	24	Enter Blanks
2					Fixed: Blanks	Reserved	CHAR	24	Enter Blanks
4					Fixed: Blanks	Reserved	CHAR	24	Enter Blanks
2	PA0106- LAND1 SubType 9	C H A R	3	Country Key	In Subtype 9 if Country is US, enter blank. If country is any other - Non US, enter "1"	Foreign Country Indicator	NUM	1	Enter "1" if the designee address is in a foreign country. Enter "Blank" for all others
5									
2	PA0021- FANAM, P0021-	C H A	40 +4 0	Last Name, First Name	Last name, First name of the beneficiary	First Payee Name Line	CHAR	40	Enter the name of the designee from the KeyMaster 1099 file,
6									

	FAVOR SubType 9	R							surname first. Left Justify and fill unused positions with blanks.
2 7					Fixed: Blanks	Second Payee name Line	CHAR	40	Enter Blanks
2 8					Fixed: Blanks	Blank	CHAR	40	Enter Blanks
2 9	PA0106- STRAS SubType 9	C H A R	30	Street and House Number	Authorized Designee Address	Payee Mailing Address	CHAR	40	Enter mailing address of Designee from the KeyMaster 1099 file, surname first. Left justify and fill unused positions with blanks.
3 0					Fixed: Blanks	Blank	CHAR	40	Enter Blanks
3 1	PA0106- ORT01 SubType 9	C H A R	25	City	Authorized Designee City	Payee City	CHAR	40	Enter the city, town or post office of the designee address from the KeyMaster 1099 file. Left Justify and fill with blanks. Enter APO or FPO if applicable
3 2	PA0106- STATE SubType 9	C H A R	3	State	Authorized Designee State	Payee State	CHAR	2	Enter the State abbreviations from the designee address on the Key Master 1099 file.
3 3	P0106- PSTLZ SubType 9	C H A R	10	Zip Code	Authorized Designee Zip Code	Payee Zip Code	NUM	9	Enter the ZIP code from the designee address on the KeyMaster 1099 file. Left Justify with blanks.

3				Fixed: Blank	Blank	CHAR	1	Enter Blank
4								
3				Start count from the first record (The "T" record=00000001) and enter the sequence number of this record in the file.	Record Sequence Number	NUM	8	Start count from the first record (The "T" record=00000001) and enter the sequence number of this record in the file.
5								
3				Fixed: Blanks	Blank	CHAR	36	Enter Blanks
6								
3				Fixed: Blank	Second TIN	CHAR	1	Enter Blank
7								
3				Fixed: Blanks	Blank	CHAR	2	Enter Blanks
8								
3				Fixed: Blank	Direct Sales	CHAR	1	Enter Blank
9								
4				Fixed: Blanks	Blank	CHAR	115	Enter Blanks
0								
4				Fixed: Blanks	Special Data Entries		60	Enter Blanks
1								
4				Fixed: Blanks	State Income Tax Withheld		12	Enter Blanks
2								
4				Fixed: Blanks	Local Income Tax Withheld		12	Enter Blanks
3								
4				Fixed: Blanks	Combined Federal/State Code		2	Enter Blanks
4								
4				Fixed: Blanks	Blank		2	Enter Blanks or Carrier

5									Return/Line Feed (CR/LF)
Record Type "C", Length 750									
1				Fixed "C"	Record Type	CHAR	1	Enter "C"	
2				Total number of "B" records. Right justify, fill with zeros	Number of Payees	NUM	8	Enter the total number of designee SSN's Payer/Transmitter "B" Records. Right justify, fill with zeros	
3				Fixed: Blanks	Blank	CHAR	6	Enter Blanks	
4				Fixed "00000000000000000000"	Control Total 1	NUM	18	Enter Zeros	
5				Fixed "00000000000000000000"	Control Total 2	NUM	18	Enter Zeros	
6				Total amount for all the "Payment Amount 3" in the "B" records	Control Total 3	NUM	18	Enter the accumulated totals from the "B" Records (Fields 79-90) Right justify, fill with zeros	
7				Fixed "00000000000000000000"	Control Total 4	NUM	18	Enter Zeros	
8				Fixed "00000000000000000000"	Control Total 5	NUM	18	Enter Zeros	
9				Fixed "00000000000000000000"	Control Total 6	NUM	18	Enter Zeros	

				00000"				
1 0				Fixed "00000000000000 00000"	Control Total 7	NUM	18	Enter Zeros
1 1				Fixed "00000000000000 00000"	Control Total 8	NUM	18	Enter Zeros
1 2				Fixed "00000000000000 00000"	Control Total 9	NUM	18	Enter Zeros
1 3				Fixed "00000000000000 00000"	Control Total A	NUM	18	Enter Zeros
1 4				Fixed "00000000000000 00000"	Control Total B	NUM	18	Enter Zeros
1 5				Fixed "00000000000000 00000"	Control Total C	NUM	18	Enter Zeros
1 6				Fixed "00000000000000 00000"	Control Total D	NUM	18	Enter Zeros
1 7				Fixed "00000000000000 00000"	Control Total E	NUM	18	Enter Zeros
1 8				Fixed: Blanks	Blank	CHAR	232	Enter Blanks
1 9				Start count from the first record (The "T"	Record Sequence Number	NUM	8	Start count from the first record (The "T" record=00000001) and enter

				record=00000001) and enter the sequence number of this record in the file.				the sequence number of this record in the file.
2				Fixed: Blanks	Blank	CHAR	241	Enter Blanks
0								
2				Fixed: Blanks	Blank		2	Enter Blanks or Carrier Return/Line Feed (CR/LF)
1								
Record Type "F", Length 750								
1				Fixed "F"	Record Type	CHAR	1	Enter "F"
2				Fixed "00000001"	Number of A Records	NUM	8	Enter the total number of "A" Records in the entire file. Right justify, fill with zeros
3				Fixed "00000000000000 00000000"	Zero	NUM	21	Enter zeros
4				Fixed: Blanks	Blank	CHAR	19	Enter Blanks
5				Enter Total number of B records. Right Justify and fill with zeros	Total Number of Payees	NUM	8	Enter Total number of B records. Right Justify and fill with zeros
6				Fixed: Blanks	Blank	CHAR	442	Enter Blanks

7				Start count from the first record (The "T" record=00000001) and enter the sequence number of this record in the file.	Record Sequence Number	NUM	8	Start count from the first record (The "T" record=00000001) and enter the sequence number of this record in the file.
8				Fixed: Blanks	Blank	CHAR	241	Enter Blanks
9				Fixed: Blanks	Blank	CHAR	2	Enter Blanks or Carrier Return/Line Feed (CR/LF)

V. FILE DEFINITIONS

The file will be sent to FTB on an annual basis as part of the year-end process.

Record Type 'T'

1 – 1	Record Type	1	X (1)
2 – 5	Payment Year	4	9(4)
6 – 6	Blank	1	X (1)
7 – 15	Transmitter's TIN	9	9(9)
16 – 20	Transmitter Control Record	5	9(5)
21 – 27	Blank	7	X (7)
28 – 28	Test file Indicator	1	X (1)
29 – 29	Foreign Entity Indicator	1	X (1)
30 – 69	Transmitter Name	40	X (40)
70 -- 109	Transmitter Name Continuation	40	X (40)
110 -- 149	Company Name	40	X (40)
150 – 189	Company Name	40	X (40)
190 -- 229	Company Mailing Address	40	X (40)
230 -- 269	Company City	40	X (40)
270 -- 271	Company State	2	X (2)
272 -- 280	Company Zip Code	9	9(9)
281 -- 295	Blank	15	X (15)
296 -- 303	Total number of Payees	8	9(8)
304 -- 343	Contact Name	40	X (40)
344 -- 358	Contact's Phone Extension	15	9(15)

359 -- 408	Contact's email address	50	X (50)
409 -- 410	Cartridge Tape File Indicator	2	X (2)
411 -- 416	Transmitter's Media Number	6	X (6)
417 -- 499	Blank	83	X (83)
500 -- 507	Record Sequence Number	8	9(8)
508 -- 517	Blank	10	X (10)
518 -- 518	Vendor Indicator (In-House)	1	X (1)
519 -- 748	Blank	230	X (230)
749 -- 750	Blank	2	X (2)

Record Type 'A'

1 -- 1	Record Type	1	X (1)
2 -- 5	Payment Year	4	9(4)
6 -- 11	Blank	6	X (6)
12 -- 20	Payer's TIN	9	9(9)
21 -- 24	Payer name Control	4	9(4)
25 -- 25	Last filing Indicator	1	X (1)
26 -- 26	Combined federal/state filer	1	X (1)
27 -- 27	Type of Return	1	X (1)
28 -- 41	Amount Codes	14	9(14)
42 -- 51	Blank	10	X (10)
52 -- 52	Foreign Indicator	1	X (1)
53 -- 92	First Payer Name line	40	X (40)

93 – 132	Second Payer Name line	40	X (40)
133 – 133	Transfer Agent Indicator	1	9(1)
134 – 173	Payer Shipping Address	40	X (40)
174 – 213	Payer City	40	X (40)
214 – 215	Payer State	2	X (2)
216 – 224	Payer Zip Code	9	9(9)
225 – 239	Payer Phone Number and ext	15	X (15)
240 -- 499	Blank	260	X (260)
500 -- 507	Blank	8	9(8)
508 -- 748	Blank	241	X (241)
749 -- 750	Blank	2	X (2)

Record Type 'B'

1 – 1	Record Type	1	X (1)
2 – 5	Payment Year	4	9(4)
6 – 6	Corrected Return Indicator	1	X (1)
7 – 10	Name Control	4	X (4)
11 – 11	Type of TIN	1	9(1)
12 – 20	Payee's TIN	9	9(9)
21 – 40	Payer's Account no. for Payee	20	X (20)
41 – 44	Payer's Office Code	4	X (4)
45 – 54	Blank	10	X (10)
55 – 66	Payment Amount 1	12	9(12)
67 – 78	Payment Amount 2	12	9(12)

79 – 90	Payment Amount 3	12	9(12)
91 – 102	Payment Amount4	12	9(12)
103 – 114	Payment Amount5	12	9(12)
115 – 126	Payment Amount 6	12	9(12)
127 – 138	Payment Amount 7	12	9(12)
139 – 150	Payment Amount 8	12	9(12)
151 – 162	Payment Amount 9	12	9(12)
163 – 174	Payment Amount A	12	9(12)
175 – 186	Payment Amount B	12	9(12)
187 – 198	Payment Amount C	12	9(12)
199 – 210	Payment Amount D	12	9(12)
211 – 222	Payment Amount E	12	9(12)
223 – 246	Reserved	24	X (24)
247 – 247	Foreign Country Indicator	1	9(1)
248 – 287	First Payee Name Line	40	X (40)
288 – 327	Second Payee name Line	40	X (40)
328 – 367	Blank	40	X (40)
368 – 407	Payee Mailing Address	40	X (40)
408 – 447	Blank	40	X (40)
448 – 487	Payee City	40	X (40)
488 – 489	Payee State	2	X (2)
490 – 498	Payee Zip code	9	9(9)
499 – 499	Blank	1	X (1)

500 – 507	Record Sequence Number	8	9(8)
508 – 543	Blank	36	X (36)
544 – 544	Second TIN	1	X (1)
545 – 546	Blank	2	X (2)
547 – 547	Direct Sales	1	X (1)
548 – 662	Blank	115	X (115)
663 – 722	Special Data Entries	60	X (60)
723 – 734	State Income Tax Withheld	12	X (12)
735 – 746	Local Income Tax Withheld	12	X (12)
747 – 748	Combined Federal/State Code	2	X (2)
749 – 750	Blank	2	X (2)

Record Type 'C'

1 – 1	Record Type	1	X (1)
2 – 9	Number of Payees	8	9(8)
10 – 15	Blank	6	X (6)
16 – 33	Control Total 1	18	9(18)
34 – 51	Control Total 2	18	9(18)
52 – 69	Control Total 3	18	9(18)
70 – 87	Control Total 4	18	9(18)
88 – 105	Control Total 5	18	9(18)
106 – 123	Control Total 6	18	9(18)
124 – 141	Control Total 7	18	9(18)
142 – 159	Control Total 8	18	9(18)

160 – 177	Control Total 9	18	9(18)
178 – 195	Control Total A	18	9(18)
196 – 213	Control Total B	18	9(18)
214 – 231	Control Total C	18	9(18)
232 – 249	Control Total D	18	9(18)
250 – 267	Control Total E	18	9(18)
268 – 499	Blank	232	X (232)
500 – 507	Record Sequence Number	8	9(8)
508 – 748	Blank	241	X (241)
749 – 750	Blank	2	X (2)

Record Type 'F'

1 – 1	Record Type	1	X (1)
2 – 9	Number of A Records	8	9(8)
10 – 30	Zeros	21	9(21)
31 – 49	Blank	19	X (19)
50 – 57	Total Number of Payees	8	X (8)
58 – 499	Blank	442	X (442)
500 – 507	Record Sequence Number	8	9(8)
508 – 748	Blank	241	X (241)
749 – 750	Blank	2	X (2)

VI. FIELD VALIDATION

Field	Required	Validations	Fields That Must Be Completed
Action	X	Permanent Separation	
Action Reason	X	Death	
Wage type	X	Wage type for paying the Beneficiary	